



Trustees' Financial Summary

FY2015-16

Submit ID: 1237-73758492

**** Recalculated ****

26 Liberty County

1237 Chester-Joplin-Inverness HS

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Renee Richter **Phone #:** (406) 759-5186

(Signature)

(Date)

Chair, Board of Trustees: Jeffrey Mattson

(Signature)

(Date)

County Superintendant Kathy Armstrong

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
142	Hunnewell Estate	LOCAL		
145	Vo Ed Carl Perkins Basic Grant 2014-2015	FEDERAL	026 1237 8115	84.048A
327	Miscellaneous State Grant	STATE	Multi-District Agree	State
445	MBI Reimbursement Grant	STATE		
465	Advancing Agriculture Education Program	STATE		NA
466	Safety transfers	FEDERAL		84.186A
518	Kitchen Project - HS	LOCAL		
522	GEAR UP	FEDERAL	ACT Writing Grant	84.334
525	P-Card Rebate Funds	LOCAL		
536	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A15664	84.358A
546	Interest Earnings	LOCAL		
566	Vo Ed Carl Perkins Basic Grant 2015-2016	FEDERAL		84.048A
576	MBI Grant from OPI 2015-2016	STATE		
586	Vo Ed All Career & Tech Ed Programs	STATE		State
666	State OTO Indian Education for All	STATE	2010	state

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	109,740.93	23,074.38	175,350.10	3,582.21
02	Taxes Receivable - Real and Personal (120-149)	6,990.17	1,181.57	507.85	
03	Taxes Receivable - Protested (150-159)	10,993.46	1,505.42	460.25	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	127,724.56	25,761.37	176,318.20	3,582.21
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	17,983.63	2,686.99	968.10	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	11,684.22			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	98,056.71	23,074.38	175,350.10	3,582.21
52	TOTAL FUND BALANCE/EQUITY	109,740.93	23,074.38	175,350.10	3,582.21
53	TOTAL LIABILITIES AND FUND BALANCE	127,724.56	25,761.37	176,318.20	3,582.21

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		11,231.63	86,792.55	2,614.17
02	Taxes Receivable - Real and Personal (120-149)				6.31
03	Taxes Receivable - Protested (150-159)				167.86
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		11,231.63	86,792.55	2,788.34
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				174.17
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,575.52	
48	Fund Balance for Budget		11,231.63	85,217.03	2,614.17
52	TOTAL FUND BALANCE/EQUITY		11,231.63	86,792.55	2,614.17
53	TOTAL LIABILITIES AND FUND BALANCE		11,231.63	86,792.55	2,788.34

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,375.41		5,784.84	7,696.16
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,375.41		5,784.84	7,696.16
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,000.00	
48	Fund Balance for Budget	9,375.41		784.84	7,696.16
52	TOTAL FUND BALANCE/EQUITY	9,375.41		5,784.84	7,696.16
53	TOTAL LIABILITIES AND FUND BALANCE	9,375.41		5,784.84	7,696.16

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,466.83	90,377.94		2,024.33
02	Taxes Receivable - Real and Personal (120-149)	609.70			65.49
03	Taxes Receivable - Protested (150-159)	693.20			63.95
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	27,769.73	90,377.94		2,153.77
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,302.90			129.44
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	26,466.83	90,377.94		2,024.33
52	TOTAL FUND BALANCE/EQUITY	26,466.83	90,377.94		2,024.33
53	TOTAL LIABILITIES AND FUND BALANCE	27,769.73	90,377.94		2,153.77

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		75,461.46		
02	Taxes Receivable - Real and Personal (120-149)		821.97		
03	Taxes Receivable - Protested (150-159)		1,120.86		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		77,404.29		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,942.83		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	990.00			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(990.00)	75,461.46		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		75,461.46		
53	TOTAL LIABILITIES AND FUND BALANCE		77,404.29		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,551.46	148,269.22	95,823.24	48,469.64
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	25,551.46	148,269.22	95,823.24	48,469.64
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			161.00	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			161.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	25,551.46	148,269.22	95,662.24	48,469.64
52	TOTAL FUND BALANCE/EQUITY	25,551.46	148,269.22	95,662.24	48,469.64
53	TOTAL LIABILITIES AND FUND BALANCE	25,551.46	148,269.22	95,823.24	48,469.64

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	79,436.43	90,350.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	79,436.43	90,350.56		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	79,436.43	90,350.56		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	79,436.43	90,350.56		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	79,436.43	90,350.56		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	295,917.44	321,910.14
1112	District Levy - Personal Property	8,203.13	6,884.22
1113	District Levy - Heavy Motor Vehicles	58.72	66.30
1114	District Levy - Pers Prop/Mobile Homes	438.97	1,322.48
1190	Penalties and Interest on Taxes	427.79	563.26
1510	Interest Earnings	1,744.73	2,411.74
1900	Other Revenue from Local Sources	853.54	1,547.28
1920	Contributions/Donations from Private Sources	481.58	0.00
3110	Direct State Aid	362,247.24	347,802.88
3111	Quality Educator	29,659.50	30,849.83
3112	At Risk Student	1,127.90	1,014.80
3113	Indian Education For All	1,591.20	1,461.60
3115	State Spec Ed Allowable Cost Pymt to Districts	17,262.75	16,538.78
3116	Data For Achievement	1,170.00	1,400.00
3118	Natural Resource Development	2,581.43	3,904.64
3120	State Guaranteed Tax Base Aid	23,044.00	21,941.20
3444	State School Block Grant	148,078.71	148,078.71
3446	SB96 Block Grant Reimbursement	5,530.21	0.00
3460	Montana Oil and Gas Tax	82,957.68	20,439.59
5200	Sale or Compensation for Loss of Assets	247.75	0.00
6100	Material Prior Period Revenue Adjustments	672.38	5,104.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		984,296.65	933,241.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	283,433.14	277,959.49
			2XX Personal Services - Employee Benefits	48,860.31	50,327.77
			3XX Purchased Professional and Technical Services	2,243.92	2,499.86
			4XX Purchased Property Services	28.47	0.00
			5XX Other Purchased Services	1,168.05	2,605.31
			6XX Supplies and Materials	17,710.14	33,212.51
			810 Dues and Fees	303.50	78.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	20,076.57	18,235.51
			2XX Personal Services - Employee Benefits	4,339.84	3,891.87
			5XX Other Purchased Services	55.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	320.27	196.99
			810 Dues and Fees	195.00	195.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	12,685.00	12,937.52
			2XX Personal Services - Employee Benefits	2,966.82	2,131.85
			6XX Supplies and Materials	237.09	1,201.09
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	49,116.00	65,516.20
			2XX Personal Services - Employee Benefits	9,729.16	11,924.27
			3XX Purchased Professional and Technical Services	7,219.49	14,427.79
			5XX Other Purchased Services	19,500.19	18,660.10
			6XX Supplies and Materials	2,905.28	1,758.69
			810 Dues and Fees	3,668.00	572.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	17,250.00	14,375.01
			2XX Personal Services - Employee Benefits	2,138.68	1,855.22
			5XX Other Purchased Services	106.80	55.94
			6XX Supplies and Materials	228.45	459.40
			810 Dues and Fees	387.50	137.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	13,281.86	15,000.00
			2XX Personal Services - Employee Benefits	3,450.70	4,494.63
			5XX Other Purchased Services	899.02	582.94
			6XX Supplies and Materials	4,674.38	4,844.02
			810 Dues and Fees	307.50	312.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	68,988.88	83,564.97
			2XX Personal Services - Employee Benefits	17,458.34	20,648.20
			3XX Purchased Professional and Technical Services	176.50	651.50
			4XX Purchased Property Services	174,567.51	84,148.84
			5XX Other Purchased Services	0.00	85.63
			6XX Supplies and Materials	23,215.64	19,092.28
			7XX Property and Equipment Acquisition	0.00	11,511.64
			810 Dues and Fees	35.00	35.00
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	76.08
			6XX Supplies and Materials	1,206.27	1,983.85
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	43,472.12	36,264.04
			2XX Personal Services - Employee Benefits	6,131.94	6,759.60
			6XX Supplies and Materials	221.92	4,237.88

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1237 Chester-Joplin-Inverness HS

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	1,256.06	981.29
	360		State Gifted & Talented Reimbursement		
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	154.50	0.00
	365		Indian Education for All - OTO & Ongoing		
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	80.50
	710		School Sponsored Extracurricular Activities		
		27XX	Student Transportation Services		
			6XX Supplies and Materials	347.95	0.00
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	14,670.22	15,027.67
			2XX Personal Services - Employee Benefits	2,017.45	364.19
			3XX Purchased Professional and Technical Services	35.00	0.00
			5XX Other Purchased Services	349.38	0.00
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	55,458.33	56,685.51
			2XX Personal Services - Employee Benefits	8,428.11	1,564.72
			3XX Purchased Professional and Technical Services	1,553.80	1,085.60
			4XX Purchased Property Services	835.27	205.00
			5XX Other Purchased Services	846.17	2,753.24
			6XX Supplies and Materials	12,987.56	11,385.63
			810 Dues and Fees	3,165.00	7,075.00
	910		Food Services		
		31XX	Food Services		
			3XX Purchased Professional and Technical Services	139.24	384.75
			4XX Purchased Property Services	208.86	0.00
			6XX Supplies and Materials	12,700.52	4,471.29
			810 Dues and Fees	231.63	42.50
	999		Undistributed		
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	2,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>980,345.30</u>	<u>934,515.88</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					173,856.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					933,241.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					934,515.88	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	11,684.22	Less Last Year	74,526.26	(4b)	-62,842.04	
					-62,842.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					109,740.93	(5)

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1237 Chester-Joplin-Inverness HS

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	37,946.81	55,356.74
	1112 District Levy - Personal Property	1,034.04	1,103.74
	1113 District Levy - Heavy Motor Vehicles	7.54	11.44
	1114 District Levy - Pers Prop/Mobile Homes	53.93	195.93
	1190 Penalties and Interest on Taxes	52.80	82.26
	1510 Interest Earnings	29.57	148.57
	2220 County On-Schedule Trans Reimb	28,492.66	26,840.69
	3210 State On-Schedule Trans Reimb	27,190.97	26,300.87
	3444 State School Block Grant	10,032.01	10,032.01
	3446 SB96 Block Grant Reimbursement	650.94	0.00
	3460 Montana Oil and Gas Tax	15,000.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>120,491.27</u>	<u>125,072.25</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		12,152.75	5,895.18
		2XX Personal Services - Employee Benefits		1,674.97	837.31
	25XX Support Services - Business				
		1XX Personal Services - Salaries		5,466.18	3,749.99
		2XX Personal Services - Employee Benefits		1,419.95	1,123.68
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		1,266.89	0.00
	27XX Student Transportation Services				
		4XX Purchased Property Services		94.25	0.00
		5XX Other Purchased Services		89,282.08	88,228.18
		6XX Supplies and Materials		16,495.61	12,454.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>127,852.68</u>	<u>112,288.49</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					10,290.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					125,072.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					112,288.49	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,074.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	39,030.10	22,407.05
	1112 District Levy - Personal Property	1,039.74	594.63
	1113 District Levy - Heavy Motor Vehicles	7.76	4.57
	1114 District Levy - Pers Prop/Mobile Homes	52.72	137.06
	1190 Penalties and Interest on Taxes	52.98	57.76
	1510 Interest Earnings	957.57	1,659.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>41,140.87</u>	<u>24,860.64</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	114.66	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	6,750.00
466	Safety transfers				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	17,520.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>17,634.66</u>	<u>6,750.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					157,239.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,860.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,750.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					175,350.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.97	55.20
	1621 Lunch Sales	53,774.52	43,513.52
	1632 Daily Adult Sales	4,633.55	3,029.40
	1900 Other Revenue from Local Sources	352.00	0.00
	3220 State Food Services Match	371.89	419.74
	4550 Federal Child Nutrition	47,445.07	56,762.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		106,612.00	103,780.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	49,207.49	36,374.01
			2XX	Personal Services - Employee Benefits	11,082.17	8,504.11
			4XX	Purchased Property Services	119.50	0.00
			5XX	Other Purchased Services	14,003.35	19,327.28
			6XX	Supplies and Materials	37,786.64	40,238.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				112,199.15	104,444.04	

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						4,245.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						103,780.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,444.04 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,582.21 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	106.45	0.00
	2240 County Retirement Distribution	84,276.53	97,343.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		84,382.98	97,343.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	42,233.62	40,521.45
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	2,856.09	2,436.89
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	2,089.24	2,050.43
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	9,463.68	9,982.78
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	2,815.07	2,370.08
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	2,939.24	2,977.49
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	9,789.45	12,042.17
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	6,790.55	5,400.45
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	0.00	1,750.00
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	396.65	493.38
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	258.08	2,257.75
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	328.09	7,077.96
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	7,370.36	5,639.17



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,640.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>89,970.12</u>	<u>95,000.00</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					8,888.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					97,343.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					95,000.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,231.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
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PRC	Revenue	2016 Value
142	Hunnewell Estate	
	1920 Contributions/Donations from Private Sources	9,313.83
145	Vo Ed Carl Perkins Basic Grant 2014-2015	
	6100 Material Prior Period Revenue Adjustments	575.93
465	Advancing Agriculture Education Program	
	3270 State - Advancing Agriculture Education	2,000.00
522	GEAR UP	
	4710 GEAR UP	195.00
525	P-Card Rebate Funds	
	1900 Other Revenue from Local Sources	1,167.43
536	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,033.40
546	Interest Earnings	
	1510 Interest Earnings	803.13
566	Vo Ed Carl Perkins Basic Grant 2015-2016	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,799.00
576	MBI Grant from OPI 2015-2016	
	1920 Contributions/Donations from Private Sources	1,170.68
	3290 State - Other State Grants	2,305.80
586	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	5,570.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37,934.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
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PRC	Program	Function	Object	2015 Value	2016 Value
142	Hunnewell Estate				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		14.00
			6XX Supplies and Materials		2,206.78
			8XX Other Expenditures		1,471.46
			142 Subtotal		3,692.24
445	MBI Reimbursement Grant				
	329 State Miscellaneous Grants				
	1XXX Instruction				
			5XX Other Purchased Services		270.60
			6XX Supplies and Materials		192.43
			445 Subtotal		463.03



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
465	Advancing Agriculture Education Program				
	327 State - Advancing Agriculture Education				
	1XXX Instruction				
		5XX	Other Purchased Services		1,872.65
		6XX	Supplies and Materials		2,330.80
		810	Dues and Fees		503.00
			465 Subtotal		4,706.45
525	P-Card Rebate Funds				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		580.83
			525 Subtotal		580.83
536	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits		59.83
		3XX	Purchased Professional and Technical Services		2,003.82
		5XX	Other Purchased Services		56.85
		6XX	Supplies and Materials		707.00
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services		3,412.50
			536 Subtotal		6,240.00
566	Vo Ed Carl Perkins Basic Grant 2015-2016				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		322.35
		5XX	Other Purchased Services		2,152.32
		6XX	Supplies and Materials		2,449.54
		810	Dues and Fees		950.00
			566 Subtotal		5,874.21
576	MBI Grant from OPI 2015-2016				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		5XX	Other Purchased Services		1,490.16
		6XX	Supplies and Materials		316.98
			576 Subtotal		1,807.14
586	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		5XX	Other Purchased Services		150.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		1,852.85
			586 Subtotal		2,002.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					25,366.75

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					74,848.13 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,934.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,366.75 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	1,575.52	Less Last Year	2,198.55	(4b)	-623.03
					-623.03 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					86,792.55 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
142 Hunnewell Estate	9,313.83	3,692.24	5,621.59
145 Vo Ed Carl Perkins Basic Grant 2014-2015	575.93	0.00	575.93
445 MBI Reimbursement Grant	0.00	463.03	-463.03
465 Advancing Agriculture Education Program	2,000.00	4,706.45	-2,706.45
522 GEAR UP	195.00	0.00	195.00
525 P-Card Rebate Funds	1,167.43	580.83	586.60
536 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,033.40	6,240.00	1,793.40
546 Interest Earnings	803.13	0.00	803.13
566 Vo Ed Carl Perkins Basic Grant 2015-2016	6,799.00	5,874.21	924.79
576 MBI Grant from OPI 2015-2016	3,476.48	1,807.14	1,669.34
586 Vo Ed All Career & Tech Ed Programs	5,570.00	2,002.85	3,567.15
Total	37,934.20	25,366.75	12,567.45



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	3,677.37	56.53
	1112 District Levy - Personal Property	98.33	23.70
	1113 District Levy - Heavy Motor Vehicles	0.73	0.00
	1114 District Levy - Pers Prop/Mobile Homes	5.03	9.08
	1190 Penalties and Interest on Taxes	5.14	3.90
	1510 Interest Earnings	57.41	52.01
	3460 Montana Oil and Gas Tax	14,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,844.01	145.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,886.00	3,611.00
			2XX Personal Services - Employee Benefits	213.16	345.32
			6XX Supplies and Materials	8,890.00	1,610.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,989.16	5,566.47

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	8,035.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,566.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,614.17	(5)



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1237 Chester-Joplin-Inverness HS

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	58.70	121.01
	1920 Contributions/Donations from Private Sources	250.00	400.00
	1982 Summer Session - Driver's Education Fees	7,220.00	4,500.00
	3260 State Driver's Education Reimbursement	1,555.50	2,449.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,084.20	7,470.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,900.00	4,410.00
			2XX	Personal Services - Employee Benefits	20.34	24.06
			5XX	Other Purchased Services	229.33	349.62
			6XX	Supplies and Materials	559.02	616.82
			810	Dues and Fees	195.00	205.00
		26XX	Operation and Maintenance of Plant Services			
			7XX	Property and Equipment Acquisition	0.00	7,709.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,903.69	13,314.90	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						15,219.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,470.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,314.90 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,375.41 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	85.20	67.20
	1915 Dormitory Charges	7,245.00	6,402.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,330.20	6,469.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	61.60	0.00
			4XX Purchased Property Services	14,063.30	7,138.25
			6XX Supplies and Materials	1,793.59	693.07
			7XX Property and Equipment Acquisition	0.00	1,872.75
			8XX Other Expenditures	178.53	1,614.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,097.02	11,318.76

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					9,779.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,469.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,318.76 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	5,000.00	Less Last Year	4,146.00	(4b)	854.00
					854.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,784.84 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	47.52	76.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>47.52</u>	<u>76.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						7,620.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						76.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,696.16 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,510.70	28,813.07
	1112 District Levy - Personal Property	411.17	541.67
	1113 District Levy - Heavy Motor Vehicles	2.87	5.98
	1114 District Levy - Pers Prop/Mobile Homes	22.75	89.11
	1190 Penalties and Interest on Taxes	22.39	38.11
	1510 Interest Earnings	231.53	315.01
	3281 State Technology Aid	823.29	766.79
	3445 State Combined Fund School Block Grant	7,565.02	7,565.02
	3460 Montana Oil and Gas Tax	16,000.00	0.00
	6100 Material Prior Period Revenue Adjustments	1,837.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,427.22	38,134.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	4,006.85	4,455.14
			4XX Purchased Property Services	95.00	1,109.31
			5XX Other Purchased Services	786.00	0.00
			6XX Supplies and Materials	5,434.14	17,917.62
		23XX	Support Services - General Administration		
			5XX Other Purchased Services	21,948.76	26,027.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,270.75	49,509.28

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	39,490.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,134.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,509.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	1,649.50	(4b)
	-1,649.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,466.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	421.99	901.68
	1900 Other Revenue from Local Sources	9,205.22	0.00
	3460 Montana Oil and Gas Tax	56,034.81	23,186.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		65,662.02	24,088.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	490.78	0.00
			5XX Other Purchased Services	0.00	1,000.00
			6XX Supplies and Materials	0.00	8,636.84
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	24,196.80	12,106.23
			6XX Supplies and Materials	4,827.92	0.00
			7XX Property and Equipment Acquisition	18,459.33	0.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials	0.00	5,613.40
330	329	State Miscellaneous Grants			
		1XXX	Instruction		
			6XX Supplies and Materials	2,930.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				50,904.83	27,356.47



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Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						93,646.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24,088.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						27,356.47 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						90,377.94 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	10.57	2,683.31
	1112 District Levy - Personal Property	0.14	50.19
	1113 District Levy - Heavy Motor Vehicles	0.00	0.67
	1114 District Levy - Pers Prop/Mobile Homes	0.06	5.15
	1190 Penalties and Interest on Taxes	0.28	2.25
	1510 Interest Earnings	17.78	15.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>28.83</u>	<u>2,756.72</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	4,443.72	3,007.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,443.72</u>	<u>3,007.56</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	2,275.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,756.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,007.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,024.33	(5)



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1237 Chester-Joplin-Inverness HS

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	179.15	53.42	
	5200 Sale or Compensation for Loss of Assets	0.00	782.50	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		179.15	835.92	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		12,130.00	15,504.91
		6XX Supplies and Materials		0.00	3,126.23
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,130.00	18,631.14

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						26,069.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						835.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,631.14 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	990.00	Less Last Year	9,264.00	(4b)	-8,274.00
						-8,274.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	24,191.54	38,508.22
	1112 District Levy - Personal Property	688.04	753.65
	1113 District Levy - Heavy Motor Vehicles	4.81	7.95
	1114 District Levy - Pers Prop/Mobile Homes	38.19	130.98
	1190 Penalties and Interest on Taxes	37.57	56.49
	1510 Interest Earnings	548.12	878.46
	1900 Other Revenue from Local Sources	222.41	0.00
	3447 SB96 Combined Block Grant Reimbursement	1,450.40	0.00
	5200 Sale or Compensation for Loss of Assets	4,280.00	79.75
466	Safety transfers		
	5301 School Safety and Security Transfer	17,520.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,981.08	40,415.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			5XX	Other Purchased Services	0.00	58.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	19,735.00	11,255.64
			6XX	Supplies and Materials	0.00	448.00
466	Safety transfers					
	190	School Safety Projects				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	7,120.00	0.00
			6XX	Supplies and Materials	10,400.00	10,400.00
518	Kitchen Project - HS					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	0.00	224.00
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	0.00	20,647.46
			5XX	Other Purchased Services	0.00	77.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				37,255.00	43,110.10	



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	94,316.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,415.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,110.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 16,160.00 (4b)	-16,160.00	
	-16,160.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	75,461.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	160.94	252.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>160.94</u>	<u>252.98</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>500.00</u>	<u>500.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	25,798.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	252.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,551.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	296.98	1,000.94
	5300 Operating Transfers from Other Funds	0.00	9,650.00
	5700 Resources Transferred from Other School Districts or Cooperatives	50,000.00	53,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		50,296.98	63,900.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	0.00	764.40
			7XX	Property and Equipment Acquisition	0.00	7,110.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	7,874.40	

Schedule Of Changes Worksheet						Fund Code 82
Beginning Fund Balance						92,242.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						63,900.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,874.40 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						148,269.22 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	119,989.41	119,841.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>119,989.41</u>	<u>119,841.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	111,150.76	115,466.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>111,150.76</u>	<u>115,466.81</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	91,287.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	119,841.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	115,466.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	95,662.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.90	450.51
	1920 Contributions/Donations from Private Sources	42,364.00	5,635.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,383.90	6,085.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					42,383.90 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,085.74 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,469.64 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	25,077.74	32,613.92
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	262,080.38	162,404.73
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,560.76	14,423.40
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	65.00
XX	XXX 26XX 41X	Energy Utility Services	34,767.47	29,392.92
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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**** Recalculated ****

26 Liberty County

1237 Chester-Joplin-Inverness HS

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,920.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,920.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,973.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,845.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	48,242.81
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

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1237 Chester-Joplin-Inverness HS

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	36,264.04	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,759.60	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	4,237.88	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	981.29	0.00	0.00	0.00	0.00
Totals			48,242.81	0.00	0.00	0.00	0.00

48,242.81

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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1237 Chester-Joplin-Inverness HS

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	784,714.00	0.00	0.00	0.00	784,714.00
Buildings	960,542.00	0.00	45,837.00	0.00	1,006,379.00
Machinery and Equipment	465,773.00	-1,307.00	44,771.00	42,807.00	466,430.00
Totals at Historical Cost	2,211,029.00	-1,307.00	90,608.00	42,807.00	2,257,523.00
Depreciation					
Building Accum	909,563.00	6,375.00	7,099.00	0.00	923,037.00
Machinery and Equipment Accum	337,301.00	-31,915.00	48,576.00	37,847.00	316,115.00
Total Accumulated Depreciation	1,246,864.00	-25,540.00	55,675.00	37,847.00	1,239,152.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	964,165.00	24,233.00	34,933.00	4,960.00	1,018,371.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	270.34	0.00	0.00
General Administration (23XX)	3,092.76	0.00	0.00
Operations and Maintenance (26XX)	1,154.66	0.00	0.00
Transportation (27XX)	42,432.68	0.00	0.00
Unallocated	8,724.56	0.00	0.00
 Total Depreciation for FY2016	 55,675.00	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

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26 Liberty County

1237 Chester-Joplin-Inverness HS

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	31,177.93	0.00	0.00	10,938.93	20,239.00	0.00	20,239.00
Other	28,977.99	10,224.27	0.00	0.00	39,202.26	0.00	39,202.26
Total Governmental Activity							
Non-bond Long-Term Liabilities	60,155.92	10,224.27	0.00	10,938.93	59,441.26	0.00	59,441.26

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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1237 Chester-Joplin-Inverness HS

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	158,709.60	0.00	3,481.07	155,228.53
Net Pension - TRS	601,982.40	0.00	23,763.20	578,219.20